

III-A Allotment File Reporting

Allotments are further breakdowns of approved budget appropriations. Since allotments are at a lower level than appropriations, they provide additional controls against the over-expenditure of funds. The Allotment File provides the ability to account for and control allotments on a programmatic, organizational, fund and/or object of expenditure basis. The Allotment File is designed to record, control and monitor the flow of encumbrances, obligations/accounts payable and expenditures to avoid an over commitment of funds.

Allotments can be established on a quarterly or annual basis. Salary and wages allotments are usually established for each quarter of the fiscal year, while operating expense allotments are established on an annual basis. Annual allotments for salaries and wages or operating expense should be entered as First Quarter Allotments.

The financial fields in the Allotment File include four quarterly authorization periods, expenditures (actual and accrued), encumbrances, allocated encumbrances, obligations, advances, and reimbursements (estimated, actual and accrued). These financial fields permit accounting and reporting on either a cash or accrual basis.

FILE INFORMATION

Exhibit III-A-1 identifies the source of data and controlling factors that determine the control key for the Allotment File. Not all elements listed in the control key are used by each agency. Building the key depends on posting indicators established by the agency in its tables as shown on the chart. Posting indicators are explained in Volume 2, Chapter IV, Table Maintenance Coding Procedures.

Detailed descriptions and illustrations of the Allotment File reports are on the pages following the Allotment File Key chart.

EXHIBIT II-A-1
ALLOTMENT FILE KEY

NAME	SOURCE	CONTROLLING FACTORS
Organization	Sign on/Security	Name/Password
Index Number	Transaction	If IC Table Allotment Org Level Indicator equals 6 or G
PCA Number	Transaction	If PCA Table Allotment Program Level Indicator equals 5 or F
FFY	Transaction	None
Program	PCA Table look-up	If PCA Table Allotment Program Level Indicator equals 1 - 5 or B - F
Element	PCA Table look-up	If PCA Table Allotment Program Level Indicator equals 2 - 5 or C - F
Component	PCA Table look-up	If PCA Table Allotment Program Level Indicator equals 3 - 5 or D - F
Task	PCA Table look-up	If PCA Table Allotment Program Level Indicator equals 4, 5, E, or F
Reference	AS Table look-up	If Fund is posted to File
Fund	Coded or PCA look-up	If IC Table Allotment Org Level Indicator equals A - G <u>OR</u> If PCA Table Allotment Program Level Indicator equals A - F
Fund Source	Coded or PCA look-up	If Fund posted to File
Method	Coded or PCA look-up	If Fund posted to File
Fund Detail	Coded or PCA look-up	If D23 Allotment Control Indicator equals 1
Character	AS Table look-up	If Fund posted to File
Category	Transaction Object	If AS Table Allotment Object Level indicator equals 1, 2, 3 or 4
Object	Transaction Object	If AS Table Allotment Object Level indicator equals 2, 3 or 4
Object Detail	Transaction	If AS Table Allotment Object Level indicator equals 3 or 4
Agency Object	Transaction	If AS Table Allotment Object Level indicator equals 4
Section	IC Table look-up	If IC Table Allotment Org Level Indicator equals 1 - 6 or B - G
Sub-Section	IC Table look-up	If IC Table Allotment Org Level Indicator equals 2 - 6 or C - G
Unit	IC Table look-up	If IC Table Allotment Org Level Indicator equals 3 - 6 or D - G
Sub-Unit	IC Table look-up	If IC Table Allotment Org Level Indicator equals 4 - 6 or E - G
Sub-Sub-Unit	IC Table look-up	If IC Table Allotment Org Level Indicator equals 5, 6, F or G
Enactment Year	AS Table look-up	None or FFY if no AS

EXHIBIT III-A02

REPORT NAME: Allotment Status by Program, Organization and Object	REPORT NO: CSTARA02																																
PURPOSE: Displays allotments, expenditure activity and balances.																																	
DESCRIPTION: The report lists allotments and expenditure activity against those allotments by fund, program, organization and object.																																	
REPORT REQUEST OPTIONS: <div style="margin-left: 20px;"> Report Period: FM: CM, PM or PY P: C=Current Fiscal Year Only; P=All Prior Fiscal Years; Blank=All Fiscal Years </div> <div style="margin-left: 20px; margin-top: 10px;"> Level of Detail: <table style="width: 100%; border: none;"> <thead> <tr> <th style="text-align: left; width: 25%;"><u>Index (I)</u></th> <th style="text-align: left; width: 25%;"><u>Program (P)</u></th> <th style="text-align: left; width: 25%;"><u>Object/Source(O/S)</u></th> <th style="text-align: left; width: 25%;"><u>Fund (F)</u></th> </tr> </thead> <tbody> <tr> <td>0-No Organization</td> <td>0-No Program</td> <td>0-No Object</td> <td>0-No Fund</td> </tr> <tr> <td>1-Section</td> <td>1-Program</td> <td>1-Category</td> <td>1-Fund & Reference</td> </tr> <tr> <td>2-Sub-Section</td> <td>2-Element</td> <td>2-Object</td> <td>2-Fund Detail & Reference</td> </tr> <tr> <td>3-Unit</td> <td>3-Component</td> <td>3-Object Detail</td> <td></td> </tr> <tr> <td>4-Sub-Unit</td> <td>4-Task</td> <td>4-Agency Object</td> <td></td> </tr> <tr> <td>5-Sub-Sub-Unit</td> <td>5-PCA</td> <td></td> <td></td> </tr> <tr> <td>6-Index</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> </div> <div style="margin-left: 20px; margin-top: 10px;"> Fund Selection: Not applicable </div> <div style="margin-left: 20px; margin-top: 10px;"> General Ledger Account Number (GLAN) Selection: Applies to the Encumbrances/Allocated Encumbrances column only. Blank = Includes Allocated Encumbrances 6150 = Excludes Allocated Encumbrances </div> <div style="margin-left: 20px; margin-top: 10px;"> Additional Report Selection Options: Not available </div> <div style="margin-left: 20px; margin-top: 10px;"> Destination Options: All available output media </div> <div style="margin-left: 20px; margin-top: 10px;"> E1 (Electronic Storage) Report Request Options: E1 options are limited to the following: <div style="margin-left: 40px;"> Report Period FM: PM or PY P: Blank only Level of Detail: All options available GLAN Selection: Blank only </div> </div>		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>	0-No Organization	0-No Program	0-No Object	0-No Fund	1-Section	1-Program	1-Category	1-Fund & Reference	2-Sub-Section	2-Element	2-Object	2-Fund Detail & Reference	3-Unit	3-Component	3-Object Detail		4-Sub-Unit	4-Task	4-Agency Object		5-Sub-Sub-Unit	5-PCA			6-Index			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>																														
0-No Organization	0-No Program	0-No Object	0-No Fund																														
1-Section	1-Program	1-Category	1-Fund & Reference																														
2-Sub-Section	2-Element	2-Object	2-Fund Detail & Reference																														
3-Unit	3-Component	3-Object Detail																															
4-Sub-Unit	4-Task	4-Agency Object																															
5-Sub-Sub-Unit	5-PCA																																
6-Index																																	

EXHIBIT III-A02 (Continued)

REPORT NAME: Allotment Status by Program, Organization and Object	REPORT NO: CSTARA02																																
FINANCIAL ELEMENTS: <p>Allotment: GL=6130. The cumulative balance of the allotments through the end of the reporting period. The sum of the applicable Quarterly Allotment and Allotment Revisions fields depending on the report As Of Date: July 1st to September 30th = 1st Quarter Allotment; October 1st to December 31st = 1st & 2nd Quarter Allotment; January 1st to March 31st = 1st, 2nd & 3rd Quarter Allotment; April 1st to June 30th = 1st, 2nd, 3rd & 4th Quarter Allotment. Normal balance is a Credit.</p> <p>Expenditures: GL=9000, 9822 & 9844. Two expenditure balances are displayed: Current Month: The total of Accrued Expenditures and Cash Expenditures for the month reported. Year-to-Date: The total of Accrued Expenditures and Cash Expenditures since the start of the fiscal year through the month being reported. Normal balance is a Debit.</p> <p>Encumbrances/Allocated Encumbrances/ Obligations: GL=6150, 6160 & 6170 for CM or PM request <u>OR</u> GL=6150, 6151 & 6170 for PY request. The amount of funds committed against the allotment for goods or services that have not yet been paid. The sum of encumbrances and allocated encumbrances. Normal balance is a Debit.</p> <p>Balance: The balance available in the allotment for future expenditure, encumbrance or obligation. Calculated as the sum of Allotment; Expenditures: Year-To-Date; Encumbrances/Allocated Encumbrances; and Obligations. Normal balance is a Credit.</p>																																	
SPECIAL NOTES: <p>If AS Table Account Type is PR, Reference is shown as REF/FFY.</p> <p>At least one of the Selection Options for Index, Program, Object or Fund must be greater than zero for a report to be produced.</p>																																	
REPORT SORT: <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 25%;">DATA FIELD</th> <th style="width: 25%;">SELECTION OPTIONS</th> <th style="width: 25%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>ENY</td> <td>None</td> <td>Yes</td> <td>No</td> </tr> <tr> <td>FFY</td> <td>Report Period: P</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Reference</td> <td>Level of Detail: F</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Program</td> <td>Level of Detail: P</td> <td>Yes</td> <td>Yes, on Program</td> </tr> <tr> <td>Organization</td> <td>Level of Detail: I</td> <td>No</td> <td>Yes, on Section</td> </tr> <tr> <td>Object Detail</td> <td>None</td> <td>No</td> <td>No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	ENY	None	Yes	No	FFY	Report Period: P	Yes	Yes	Fund	Level of Detail: F	Yes	Yes	Reference	Level of Detail: F	Yes	Yes	Program	Level of Detail: P	Yes	Yes, on Program	Organization	Level of Detail: I	No	Yes, on Section	Object Detail	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																														
ENY	None	Yes	No																														
FFY	Report Period: P	Yes	Yes																														
Fund	Level of Detail: F	Yes	Yes																														
Reference	Level of Detail: F	Yes	Yes																														
Program	Level of Detail: P	Yes	Yes, on Program																														
Organization	Level of Detail: I	No	Yes, on Section																														
Object Detail	None	No	No																														

EXHIBIT III-A02 (Continued)

CSTARA02 9990 (DEST: AA SPEC) PM,C,6,5,4,1, , , , ,
FISCAL MONTH: 08 FEBRUARY 6(INDX) 5(PCA) 4(AGYOBJ) 1(FUND)*****

***** RUN:03/28/06 TIME:06.00

DEPARTMENT OF AIR QUALITY
ALLOTMENT STATUS BY PROGRAM, ORGANIZATION AND OBJECT
AS OF 02/28/06

***** PAGE 2705 *****

ENACTMENT YEAR: 2005

FFY: 2005

FUND:	0000
-------	------

REFERENCE: 000

PCA: 42-01-020-010-06142 GENERAL ADMINISTRATIVE SERVICES-IC

[illegible]

DATE	DESCRIPTION	AMOUNT	CHECK NO.	BANK	REMARKS
11/11/11	DEPOSIT	100.00			
11/12/11	PAYROLL	50.00	101	ABC BANK	
11/15/11	RENT	200.00	102	DEF BANK	
11/18/11	SALES	75.00	103	GHI BANK	
11/22/11	UTILITIES	30.00	104	JKL BANK	
11/25/11	DEPOSIT	150.00			
11/28/11	PAYROLL	50.00	105	ABC BANK	
11/30/11	RENT	200.00	106	DEF BANK	
12/03/11	SALES	80.00	107	GHI BANK	
12/07/11	UTILITIES	35.00	108	JKL BANK	
12/10/11	DEPOSIT	160.00			
12/13/11	PAYROLL	50.00	109	ABC BANK	
12/16/11	RENT	200.00	110	DEF BANK	
12/20/11	SALES	85.00	111	GHI BANK	
12/23/11	UTILITIES	40.00	112	JKL BANK	
12/27/11	DEPOSIT	170.00			
12/30/11	PAYROLL	50.00	113	ABC BANK	
12/31/11	RENT	200.00	114	DEF BANK	

AGCY OBJECT		DESCRIPTION		ALLOTMENT	EXPENDITURES		ENCUMBRANCE/		BALANCE
					CURRENT MONTH	YEAR TO DATE	ALLOC	ENC/OBLIG	
10 02 02 06 00	0 00 000 00	0550	DATA MANAGEMENT DIVISION	668,487.00	38,713.38	315,365.50		6,428.86	346,692.64
10 02 02 06 09	0 00 000 00	0551	DATA MANAGEMENT CDS CODES	90,401.00	7,368.17	58,851.81		.00	31,549.19
10 02 03 01 00	0 00 000 00	0291	TECHNOLOGY SERVICES DIVISION	4,233,306.00	344,913.96	2,264,662.69		174,289.91	1,794,353.40
10 02 03 01 07	0 00 000 00	0292	EQUIPMENT REPLACEMENT	500,000.00	187,566.91	231,057.22		67,161.59	201,781.19
10 02 03 02 00	0 00 000 00	0243	FISCAL & ADMIN SVCS DIVISION	10,386,591.00	747,227.20	5,950,019.53		376,761.32	4,059,810.15
10 02 03 02 13	0 00 000 00	0244	RETIREMENT & VACATION BUY OUTS	750,000.00	354,628.65	930,368.52		.00	180,368.52-
10 02 03 03 00	0 00 000 00	0206	PERSONNEL SERVICES DIVISION	4,661,384.00	356,179.71	2,824,168.57		131,196.74	1,706,018.69
10 02 03 06 00	0 00 000 00	0260	SCHOOL FISCAL SERVICES	.00	22.74-	.00		.00	.00
10 02 04 01 00	0 00 000 00	0070	LEGAL OFFICE	1,070,677.00	20,272.96	537,359.26		442,820.01	90,497.73
10 02 04 02 00	0 00 000 00	0025	AUDIT AND INVESTIGATIONS DIV	1,119,041.00	103,173.94	663,463.48		6,000.00	449,577.52
10 02 04 03 00	0 00 000 00	0040	OFFICE OF EQUAL OPPORTUNITY	366,832.00	27,297.62	214,502.13		2,496.82	149,833.05
10 02 04 06 00	0 00 000 00	0071	LEGAL OFFICE BRANCH MANAGEMENT	.00	5,697.02-	115,880.69		.00	115,880.69-
*TOTAL SEC 10				23,846,719.00	2,181,622.74	14,105,699.40		1,207,155.25	8,533,864.35

EXHIBIT III-A03

REPORT NAME:	Allotment Status by Object and Organization	REPORT NO:	CSTARA03
PURPOSE:	Displays allotments, expenditure activity and balances.		
DESCRIPTION:	The report lists allotments, expenditure activity and balances by fund, object and organization.		
REPORT REQUEST OPTIONS:			
Report Period:			
FM: CM, PM or PY			
P: C=Current Fiscal Year Only; P=All Prior Fiscal Years; Blank=All Fiscal Years			
Level of Detail:			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>
1-Section	Not Available	0-No Object	0-No Fund
2-Sub-Section		1-Category	1-Fund & Reference
3-Unit		2-Object	2-Fund Detail &
4-Sub-Unit		3-Object Detail	Reference
5-Sub-Sub-Unit		4-Agency Object	
6-Index			
Fund Selection: Not applicable			
GLAN Selection: Applies to the Encumbrances/Allocated Encumbrances column only.			
Blank = Includes Allocated Encumbrances			
6150 = Excludes Allocated Encumbrances			
Additional Report Selection Options: Not available			
Destination Options: All available output media			
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:			
Report Period FM: PM or PY			
P: Blank only			
Level of Detail: All options available			
GLAN Selection: Blank only			
FINANCIAL ELEMENTS:			
Allotment:	GL=6130. The cumulative balance of the allotments through the end of the reporting period. The sum of the applicable Quarterly Allotment and Allotment Revisions fields depending on the report As Of Date: July 1st to September 30th = 1st Quarter Allotment; October 1st to December 31st = 1st & 2nd Quarter Allotment; January 1st to March 31st = 1st, 2nd & 3rd Quarter Allotment; April 1st to June 30th = 1st, 2nd, 3rd & 4th Quarter Allotment. Normal balance is a Credit.		

EXHIBIT III-A03 (Continued)

REPORT NAME: Allotment Status by Object and Organization	REPORT NO: CSTARA03																												
<p>FINANCIAL ELEMENTS: (continued)</p> <p>Expenditures: GL=9000, 9822 & 9844. Two expenditure balances are displayed: Current Month: The total of Accrued Expenditures and Cash Expenditures for the month reported. Year-to-Date: The total of Accrued Expenditures and Cash Expenditures since the start of the fiscal year through the month being reported. Normal balance is a Debit.</p> <p>Encumbrances/Allocated Encumbrances/ Obligations: GL=6150, 6160 & 6170 for CM or PM request <u>OR</u> GL=6150, 6151 & 6170 for PY request. The amount of funds committed against the allotment for goods or services that have not yet been paid. The sum of encumbrances and allocated encumbrances. Normal balance is a Debit.</p> <p>Balance: The balance available in the allotment for future expenditure, encumbrance or obligation. Calculated as the sum of Allotment; Expenditures: Year-To-Date; Encumbrances/Allocated Encumbrances; and Obligations. Normal balance is a Credit.</p>																													
<p>SPECIAL NOTES:</p> <p>If AS Table Account Type is PR, Reference is shown as REF/FFY.</p> <p>At least one of the Selection Options for Index, Object or Fund must be greater than zero for a report to be produced.</p>																													
<p>REPORT SORT:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;">DATA FIELD</th> <th style="text-align: center;">SELECTION OPTIONS</th> <th style="text-align: center;">PAGE-BREAK</th> <th style="text-align: center;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>ENY</td> <td>None</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> </tr> <tr> <td>FFY</td> <td>Report Period: P</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Reference</td> <td>Level of Detail: F</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Object</td> <td>Level of Detail: O/S</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes, on Category</td> </tr> <tr> <td>Organization</td> <td>Level of Detail: I</td> <td style="text-align: center;">No</td> <td style="text-align: center;">No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	ENY	None	Yes	No	FFY	Report Period: P	Yes	Yes	Fund	Level of Detail: F	Yes	Yes	Reference	Level of Detail: F	Yes	Yes	Object	Level of Detail: O/S	Yes	Yes, on Category	Organization	Level of Detail: I	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																										
ENY	None	Yes	No																										
FFY	Report Period: P	Yes	Yes																										
Fund	Level of Detail: F	Yes	Yes																										
Reference	Level of Detail: F	Yes	Yes																										
Object	Level of Detail: O/S	Yes	Yes, on Category																										
Organization	Level of Detail: I	No	No																										

EXHIBIT III-A03 (Continued)

CSTARA03 9990 (DEST: AA SPEC) PM,C,6,0,4,1, , , , , , , , ***** RUN:03/28/06 TIME:06.00
FISCAL MONTH: 08 FEBRUARY 6(INDX)***** 4(AGYOBJ) 1(FUND)*****

DEPARTMENT OF AIR QUALITY
ALLOTMENT STATUS BY OBJECT AND ORGANIZATION
AS OF 02/28/06

***** PAGE 301

ENACTMENT YEAR: 2005

FFY: 2005

FUND: 6036 SCHOOL FACILITIES FUND, 2002 STATE

REFERENCE: 001 BUDGET ACT ITEM -- SUPPORT

AGENCY OBJECT: 0-00-000-00

S	SS	U	SU	SSU	INDEX	DESCRIPTION
---	----	---	----	-----	-------	-------------

		EXPENDITURES		ENCUMBRANCE/		
		ALLOTMENT	CURRENT MONTH	YEAR TO DATE	ALLOC ENC/OBLIG	BALANCE
10 02 12 03 00 0140	SCHOOL FACILITIES PLANNING DIV	.00	170,688.25	1,376,356.60	140,430.00	1,516,786.60-
*TOTAL CAT 0		.00	170,688.25	1,376,356.60	140,430.00	1,516,786.60-
*TOTAL REF 001		.00	170,688.25	1,376,356.60	140,430.00	1,516,786.60-
*TOTAL FUND 6036		.00	170,688.25	1,376,356.60	140,430.00	1,516,786.60-
*TOTAL FFY 2005		19,875,584,580.43	1,405,018,449.44	12,028,637,688.48	1,947,506,965.04	5,899,439,926.91
*TOTAL		5,376,749,212.48	4,332,555,223.88	28,787,062,422.29	2,077,528,509.78	74,512,158,280.41